

**ASSEMBLY BILL**

**No. 863**

**Introduced by Assembly Member Thomson**

February 22, 2001

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An act to add Chapter 2.98 (commencing with Section 7286.75) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 863, as introduced, Thomson. Transactions and use tax: City of West Sacramento.

Existing law authorizes various local governmental entities, subject to certain limitations and approval requirements, to levy transactions and use taxes in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law.

This bill would additionally authorize the City of West Sacramento, subject to the approval of a majority of the voters voting on the issue at an election, to levy a tax pursuant to the Transactions and Use Tax Law at a rate of 0.25% or 0.5% for general government purposes.

This bill would make legislative findings and declarations as to the necessity of a special statute.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Chapter 2.98 (commencing with Section
- 2 7286.75) is added to Part 1.7 of Division 2 of the Revenue and
- 3 Taxation Code, to read:
- 4

1 CHAPTER 2.98. WEST SACRAMENTO TRANSACTIONS AND USE  
2 TAX  
3

4 7286.75. (a) Subject to subdivision (b), the City of West  
5 Sacramento may levy a transactions and use tax at a rate of 0.25  
6 percent or 0.5 percent, if an ordinance or resolution proposing that  
7 tax is approved by a two-thirds vote of all of the members of the  
8 city council and the tax is approved by a majority vote of qualified  
9 voters of the city voting in an election on the issue.

10 (b) (1) Any transactions and use tax imposed pursuant to this  
11 section shall be levied in accordance with Part 1.6 (commencing  
12 with Section 7251).

13 (2) The net revenues derived from a tax imposed pursuant to  
14 this section shall be expended for general government purposes.

15 SEC. 2. The Legislature finds and declares that a special law  
16 is necessary and that a general law cannot be made applicable  
17 within the meaning of Section 16 of Article IV of the California  
18 Constitution because of the uniquely difficult fiscal pressures  
19 being experienced by the City of West Sacramento in providing  
20 essential services and funding for city programs and operations.

